

Form UCT 212I

Line Instructions

Local gas distribution companies and municipal (gas or electric) utilities complete Lines 1 through 5. Otherwise skip to Line 6.

Line 1: Enter the amount of all income during the calendar quarter classified as operating revenues by the Department of Public Utility Control (DPUC) in the Uniform Systems of Accounts.

Line 2: Enter the amount of all income during the calendar quarter classified as income from merchandising, jobbing, and contract work by the DPUC in the Uniform Systems of Accounts.

Line 3: Enter the amount of all income during the calendar quarter from non-utility operations.

Line 4: Enter the amount of revenues during the calendar quarter from leases of physical property not devoted to utility operation.

Line 5: Enter the amount of receipts during the calendar quarter from the sale of residuals and other by-products obtained in connection with the production of gas or electricity.

Line 6: **Local gas distribution companies and municipal (gas or electric) utilities:** Add Lines 1 through 5, and enter the sum.

Gas suppliers: Enter the amount of gross earnings during the calendar quarter from sales of natural gas. Do not include gross earnings from sales to a combined cycle facility (in existence as of May 1, 2003) comprised of three gas turbines providing electric generation services, as defined in Conn. Gen. Stat. §16-1, with a total capacity of 775 megawatts, for use in the production of electricity.

Line 7: If included in the amount of gross earnings reported on Line 6, enter the amount of refunds during the calendar quarter resulting from errors or overcharges.

Line 8: If included in the amount of gross earnings reported on Line 6, enter the amount of gross earnings from the resale of gas or electricity to:

- Public service companies (whether or not located in Connecticut) (see Conn. Gen. Stat. §16-1);
- Municipal utilities (whether or not located in Connecticut); and
- Gas suppliers registered with DRS for the tax imposed under Chapter 212 of the Connecticut General Statutes.

Local gas distribution companies and municipal (gas or electric) utilities complete Lines 9 through 11. Otherwise skip to Line 12.

Line 9: If included in the amount of gross earnings reported on Line 6, enter the sum of the net invoice price plus transportation costs of appliances using gas or electricity sold during the calendar quarter.

Line 10: Local gas distribution companies only: Enter any payment made to the Commissioner of Economic and Community Development that represents the company's allocable portion of the product that is calculated by the commissioner under Conn. Gen. Stat. §16a-40b(f).

Line 11: If included in the amount of gross earnings reported on Line 6, enter the amount of gross earnings from sales of natural gas or propane as a motor vehicle fuel during the calendar quarter.

Line 12: If included in the amount of gross earnings reported on Line 6, enter the amount of gross earnings from sales of natural gas to users or entities located outside Connecticut during the calendar quarter. Enter zero if you apportion gross earnings on Line 15.

Line 13: Add Lines 7 through 12, and enter the sum.

Line 14: Subtract Line 13 from Line 6, and enter the difference. **If you apportion gross earnings, complete Lines 15 and 16. Otherwise, skip to Line 17.**

Gross earnings may only be apportioned if:

- Part of your operations or business is conducted outside of Connecticut;
- The amount on Line 8 does not include sales for resale to non-Connecticut public service companies or non-Connecticut municipal utilities; **and**
- You are not claiming deductions on Line 12 of this return.

Line 15: **Local gas distribution companies and municipal (gas or electric) utilities:** Compute an apportionment fraction (expressed as a percentage carried to six decimal places). The numerator is the miles of gas mains or electric wires (municipal electric utilities only) operated in Connecticut on the first and last day of the preceding calendar year. The denominator is the total miles of gas mains or electric wires operated (municipal electric utilities only) inside and outside Connecticut on the first and last day of the preceding calendar year.

Gas suppliers: Compute an apportionment fraction (expressed as a percentage carried to six decimal places). The numerator is gross earnings from sales to end users located in Connecticut during the calendar quarter, and the denominator is gross earnings from sales to end users located inside and outside Connecticut during the calendar quarter.

Line 16: Multiply Line 14 by Line 15.

Line 17: Multiply Line 14 or Line 16 (if apportioning) by 5% (.05). Enter the result.

Line 18: Enter the amount from Schedule B, Line 10.

Line 19: Subtract Line 18 from Line 17, and enter the difference. If the difference is less than zero, enter zero.

Line 20: If the tax is not paid when due, multiply Line 19 by 10% (.10). Enter the result or \$50 whichever is greater.

Line 21: If the tax is not paid when due, multiply Line 19 by 1% (.01) by the number of months or fraction of a month that the payment is late and enter the result.

Line 22: Add Lines 19, 20, and 21 and enter the sum.

Schedules A-1, A-2, and B Instructions

Schedule A-1

- Line 1: If included in the amount of gross earnings during the calendar quarter reported on Lines 1, 2, 3, 4, and 5, enter the amount of gross earnings during the calendar quarter from the sale, furnishing, or distribution of electricity or natural gas allocable to residential service.
- Line 2: Enter the amount of refunds during the calendar quarter resulting from errors or overcharges for residential service.
- Line 3: Subtract Line 2 from Line 1.
- Line 4: Multiply Line 3 by 1% (.01). Enter the result here and on Line 8 of Schedule B.

Schedule A-2

- Line 1: If included in the amount of gross earnings during the calendar quarter reported on Lines 1, 2, 3, 4, and 5, enter the amount of gross earnings during the calendar quarter from the sale, furnishing, or distribution of electricity or natural gas for use directly by a company engaged in manufacturing.

Do not include the sale, furnishing, or distribution of natural gas for use as fuel in the operation of a cogeneration facility providing electricity or steam to a company engaged in a manufacturing production process where the cogeneration facility is located entirely on the premises owned or controlled by the manufacturing company whether or not the cogeneration facility is owned or operated by the manufacturing company.

- Line 2: Enter the amount of refunds during the calendar quarter resulting from errors or overcharges for service to manufacturing companies.
- Line 3: Subtract Line 2 from Line 1.
- Line 4: Multiply Line 3 by 5% (.05). Enter the result here and on Line 9 of Schedule B.

Definition of Manufacturing Companies: Companies included in classifications 2000 to 3999 of the *Standard Industrial Classification Manual*, 1987 edition; or in sector 31, 32, or 33 of the *North American Industrial Classification System* (NAICS), 1997.

Schedule B - Connecticut Business Tax Credits

To claim the following credits, complete **Form CT-1120K, Business Tax Credit Summary**. For information about Connecticut business tax credits, see the following pages in **Informational Publication 2004(20), Guide to Connecticut Business Tax Credits**.

1. Computer Donation Credit
2. Electronic Data Processing Equipment Property Tax Credit
3. Employer-Assisted Housing Credit
4. Historic Homes Rehabilitation Credit
5. Housing Program Contribution Credit
6. Insurance Reinvestment Fund Credit
7. Neighborhood Assistance Program Credit

For Further Information

If you need additional information or assistance, please call the Excise/Public Services Taxes Subdivision at **860-541-3225**, Monday through Friday, 8:00 a.m. to 5:00 p.m.

Forms and publications are available anytime by:

- **Internet:** Preview and download forms and publications from the DRS Web site at **www.ct.gov/DRS**
- **DRS TAX-FAX:** Call **860-297-5698** from the handset attached to your fax machine and select from the menu. Only forms (not publications) are available through TAX-FAX.
- **Telephone:** Call **1-860-297-5962** (from anywhere) or **1-800-382-9463** (in-state) and select **Option 2** from a touch-tone phone.

TTY, TDD, and Text Telephone users only may transmit inquiries anytime by calling **860-297-4911**.